

UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA

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DAVID M. DENNING and VALERIE  
DENNING,

Case No. 3:22-cv-00467-ART-CLB

Petitioners,

v.

United States,

Respondent.

*and related case*

DAVID M. DENNING and VALERIE  
DENNING,

Case No. 3:23-cv-00149-RCJ-CLB

Petitioners,

v.

DEPARTMENT OF THE TREASURY;  
INTERNAL REVENUE SERVICE,

Defendants.

The above-captioned cases involve the same parties, are based on overlapping claims and events, and involve similar questions of law and fact. The presiding District Judges in these actions have individually and collectively determined that these actions are related and that there is good cause to reassign them to one District Judge pursuant to Local Rule 42-1(b). Additionally, transfer will promote judicial efficiency, avoid duplicative filings by the parties, and will not result in prejudice to the parties.

Accordingly, it is hereby ordered that Case No. 3:23-cv-00149-RCJ-CLB is reassigned to District Judge Anne R. Traum and United States Magistrate Judge Carla L. Baldwin.

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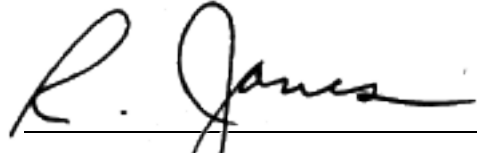
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1           The Clerk of Court is respectfully directed to update the applicable case  
2 number to reflect the new assignment.

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4           DATED THIS 12th Day of July, 2023.

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7 ANNE R. TRAUM  
8 UNITED STATES DISTRICT JUDGE

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11 ROBERT C. JONES  
12 UNITED STATES DISTRICT JUDGE  
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